

**AMENDMENTS TO THE CLAIMS**

1. (Currently Amended) A rolling bearing for a roll neck, comprising:  
an inner ring having an inner ring race at its outer peripheral surface;  
an outer ring having an outer ring race at its inner peripheral surface; and  
a taper roller disposed between said inner ring race and said outer ring race, and having a rolling surface that is brought in contact with the inner and outer ring races;  
wherein at least a first one of the inner ring race, the outer ring race, and the rolling surface, comprises a first portion with a formed film made of a manganese phosphate, and  
wherein at least a second one of the inner ring race, the outer ring race and the rolling surface comprises a second portion on which there is disposed no formed film but which has a surface roughness of 0.1  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra, and further wherein said second portion comes into contact with said first portion.
2. (Currently Amended) A rolling bearing according to claim 1, wherein said formed film on said first portion has a surface roughness of 0.3  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra.
3. (Currently Amended) A rolling bearing according to claim 2, wherein said second portion comprises a surface roughness of 0.07  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra.
4. (Currently Amended) A rolling bearing according to claim 1, wherein said formed film on said first portion has a surface roughness of 0.6  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra.
5. (Currently Amended) A rolling bearing according to claim 4, wherein said second portion comprises a surface roughness of 0.05  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra.

6. (Currently Amended) A rolling bearing for a roll neck, comprising:  
an inner ring having an inner ring race at its outer peripheral surface;  
an outer ring having an outer ring race at its inner peripheral surface; and  
a taper roller disposed between said inner ring race and said outer ring race, and having a rolling surface that is brought in contact with the inner and outer ring races;

wherein at least one of the inner ring race, the outer ring race, and the rolling surface, comprises a first portion which is comprising a smoothed formed film made of a manganese phosphate, and

wherein at least a second one of the inner ring race, the outer ring race, and the rolling surface, comprises a second portion on which there is disposed either a formed film, or no formed film but a surface roughness of 0.1  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra, and further wherein said second portion comes into contact with said first portion.

7. (Currently Amended) A rolling bearing according to claim 6, wherein said first portion comprises a surface roughness of 0.3  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra.

8. (Currently Amended) A rolling bearing according to claim 6, wherein said second portion comprises no formed film but comprises a surface roughness of 0.07  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra.

9. (Currently Amended) A rolling bearing according to claim 6, wherein said second portion comprises no formed film but comprises a surface roughness of 0.05  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra.

10. (Currently Amended) A rolling bearing according to claim 6, wherein said second portion comprises a formed film of manganese phosphate having a surface roughness of 1.2  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra.

11. (Currently Amended) A rolling bearing according to claim 6, wherein said second portion comprises a formed film of manganese phosphate having a surface roughness of 0.6  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra.

12. (Currently Amended) A rolling bearing according to claim 6, wherein said second portion comprises a formed film of manganese phosphate having a surface roughness of 0.3  $\mu\text{m}$  or less but greater than 0  $\mu\text{m}$  in terms of Ra.

13-17. (Canceled)